

State of South Dakota

EIGHTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2009

753Q0685

HOUSE BILL NO. 1229

Introduced by: Representatives Noem, Faehn, and Rave and Senator Rhoden

1 FOR AN ACT ENTITLED, An Act to extend the time frame for when the gross receipts tax on
2 visitor-related businesses is imposed and to transfer money to the general fund from the
3 tourism promotion fund.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

5 Section 1. That § 10-45D-2 be amended to read as follows:

6 10-45D-2. There is hereby imposed a tax of one percent on the gross receipts from any
7 lodging establishment, campground, motor vehicle rental, visitor attraction, recreational
8 equipment rental, recreational service, spectator event, and visitor-intensive business. The tax
9 imposed by this section on the gross receipts of any visitor-intensive business shall apply to the
10 gross receipts received by such business during the months of May, June, July, August, ~~and~~
11 ~~September, and October~~. The tax imposed by this section is in addition to any other tax imposed
12 by chapters 10-45 and 10-46. Tangible personal property, any product transferred electronically,
13 services, and admissions are subject to the tax imposed by this section only if subject to tax by
14 chapters 10-45 and 10-46.

15 Section 2. The state treasurer shall annually transfer to the state general fund the sum of two



1 million dollars from the tourism promotion fund created in § 1-42-31.